

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION**

DONG FENG, a/k/a Ken Feng, et al.,

Petitioners,

v.

Case No. 3:19-mc-34-J-34MCR

UNITED STATES OF AMERICA,

Respondent.

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**ORDER**

**THIS CAUSE** is before the Court on the Report and Recommendation (Dkt. No. 21; Report) entered by the Honorable Monte C. Richardson, United States Magistrate Judge, on December 11, 2020. In the Report, Judge Richardson recommends that the United States' Motion to Dismiss Petition to Quash IRS Summonses (Dkt. No. 4) be granted; the Petitioners' Corrected Petition to Quash Summonses (Dkt. No. 3) be denied; and the Clerk of the Court be directed to terminate any pending motions and close the case. See Report at 2, 26. To date, no objections to the Report have been filed, and the time for doing so has passed.

The Court "may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge." 28 U.S.C. § 636(b). If no specific objections to findings of facts are filed, the district court is not required to conduct a de novo review of those findings. See Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993); see also 28 U.S.C. § 636(b)(1). However, the district court must review legal conclusions de novo. See Cooper-Houston v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994);

United States v. Rice, No. 2:07-mc-8-FtM-29SPC, 2007 WL 1428615, at \* 1 (M.D. Fla. May 14, 2007).

Upon independent review of the file and for the reasons stated in the Magistrate Judge's Report, the Court will accept and adopt the legal and factual conclusions recommended by the Magistrate Judge. Accordingly, it is hereby

**ORDERED:**

1. The Report and Recommendation (Dkt. No. 21) is **ADOPTED** as the opinion of the Court.
2. The United States' Motion to Dismiss Petition to Quash IRS Summonses (Dkt. No. 4) is **GRANTED**.
3. Petitioners' Corrected Petition to Quash Summonses (Dkt. No. 3) is **DENIED**.
4. The Clerk of the Court is directed to terminate any pending motions and close the case.

**DONE AND ORDERED** at Jacksonville, Florida, this 5th day of January, 2021.

  
MARCIA MORALES HOWARD  
United States District Judge

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Copies to:

Counsel of Record